

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Taylor Community School Corp (3460)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|---|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$4,174,249 | \$3,893,132 | \$3,932,853 | \$3,789,903 | -2.4% | -3.6% |
| Non - Certified Salaries | 120 | \$627,270 | \$580,749 | \$501,025 | \$475,167 | -6.7% | -5.2% |
| Group Health Insurance | 222 | \$427,055 | \$336,077 | \$313,441 | \$343,594 | -5.3% | 9.6% |
| Computer Hardware | 741 | \$60,237 | \$29,670 | \$126,095 | \$299,701 | 49.4% | 137.7% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$281,983 | \$328,400 | \$287,797 | \$266,361 | -1.4% | -7.4% |
| Social Security Certified | 212 | \$292,753 | \$272,999 | \$272,102 | \$260,748 | -2.9% | -4.2% |
| Textbooks | 630 | \$151,544 | \$198,311 | \$198,235 | \$208,141 | 8.3% | 5.0% |
| Transfer Tuition to Other School Corps Within State | 561 | \$84,011 | \$99,971 | \$135,325 | \$138,360 | 13.3% | 2.2% |
| Severance/Early Retirement Pay | 213 | \$117,643 | \$102,000 | \$96,900 | \$96,900 | -4.7% | 0.0% |
| Staff Services | 314 | \$0 | \$890 | \$1,300 | \$64,147 | NA | 4834.4% |
| Operational Supplies | 611 | \$107,810 | \$86,079 | \$88,383 | \$49,400 | -17.7% | -44.1% |
| Other Group Insurance Authorized by Statute | 224 | \$49,490 | \$43,963 | \$41,784 | \$38,970 | -5.8% | -6.7% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$54,672 | \$52,404 | \$34,625 | \$38,620 | -8.3% | 11.5% |
| Social Security Noncertified | 211 | \$54,799 | \$49,622 | \$43,921 | \$35,286 | -10.4% | -19.7% |
| Equipment | 730 | \$142,475 | \$27,582 | \$100,322 | \$20,686 | -38.3% | -79.4% |
| Public Employees Retirement Fund | 214 | \$60,044 | \$46,800 | \$16,685 | \$17,208 | -26.8% | 3.1% |
| Instruction Services | 311 | \$2,345 | \$0 | \$13,800 | \$13,600 | 55.2% | -1.4% |
| Group Life Insurance | 221 | \$10,192 | \$9,600 | \$8,938 | \$9,157 | -2.6% | 2.4% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$114,391 | \$95,466 | \$93,102 | \$9,078 | -46.9% | -90.2% |
| Library Books | 640 | \$6,553 | \$14,859 | \$9,344 | \$5,932 | -2.5% | -36.5% |
| Other Supplies and Materials | 615, 660 - 689 | \$3,210 | \$2,263 | \$2,294 | \$3,875 | 4.8% | 68.9% |
| Statistical Services | 317 | \$24,042 | \$3,215 | \$3,360 | \$3,760 | -37.1% | 11.9% |
| Periodicals | 650 | \$1,668 | \$2,694 | \$501 | \$2,512 | 10.8% | 401.5% |
| Other Professional and Technical Services | 319 | \$820 | \$980 | \$0 | \$1,625 | 18.6% | NA |
| Miscellaneous Objects | 876 - 899 | \$1,100 | \$1,817 | \$2,898 | \$1,574 | 9.4% | -45.7% |
| Travel | 580 | \$10,893 | \$14,647 | \$6,584 | \$1,011 | -44.8% | -84.7% |
| Data Processing Services | 316 | \$1,624 | \$1,645 | \$0 | \$370 | -30.9% | NA |
| Content | 747 | \$2,676 | \$2,001 | \$1,571 | \$0 | -100.0% | -100.0% |
| Stipends | 131 | \$3,000 | \$4,000 | \$0 | \$0 | -100.0% | NA |
| Pupil Services | 313 | \$1,860 | \$0 | \$0 | \$0 | -100.0% | NA |
| Other Technology Hardware | 746 | \$0 | \$8,352 | \$0 | \$0 | NA | NA |
| Professional Development | 748 | \$59,049 | \$54,939 | \$43,477 | \$0 | -100.0% | -100.0% |
| Wireless Equipment | 743 | \$43,810 | \$56,030 | \$0 | \$0 | -100.0% | NA |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$43,362 | \$135,571 | \$0 | NA | -100.0% |
| Awards | 875 | \$0 | \$130 | \$0 | \$0 | NA | NA |
| Postage and Postage Machine Rental | 532 | \$0 | \$641 | \$0 | \$0 | NA | NA |
| Advertising | 540 | \$0 | \$702 | \$999 | \$0 | NA | -100.0% |
| Student Academic Achievement Total | | \$6,973,267 | \$6,465,991 | \$6,513,231 | \$6,195,686 | -2.9% | -4.9% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Taylor Community School Corp (3460)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|--------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$527,575 | \$487,927 | \$565,040 | \$609,167 | 3.7% | 7.8% |
| Non - Certified Salaries | 120 | \$412,712 | \$377,282 | \$350,071 | \$280,894 | -9.2% | -19.8% |
| Group Health Insurance | 222 | \$126,220 | \$101,619 | \$150,465 | \$126,180 | 0.0% | -16.1% |
| Pupil Services | 313 | \$77,555 | \$66,264 | \$88,117 | \$80,820 | 1.0% | -8.3% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$33,579 | \$38,671 | \$41,883 | \$49,253 | 10.1% | 17.6% |
| Social Security Certified | 212 | \$39,031 | \$34,911 | \$42,151 | \$45,620 | 4.0% | 8.2% |
| Public Employees Retirement Fund | 214 | \$47,658 | \$53,169 | \$39,272 | \$32,260 | -9.3% | -17.9% |
| Social Security Noncertified | 211 | \$29,861 | \$26,891 | \$25,569 | \$21,431 | -8.0% | -16.2% |
| Terminal Leave | 125 | \$0 | \$1,620 | \$0 | \$13,610 | NA | NA |
| Other Group Insurance Authorized by Statute | 224 | \$14,394 | \$11,981 | \$12,123 | \$11,820 | -4.8% | -2.5% |
| Operational Supplies | 611 | \$23,086 | \$16,888 | \$14,902 | \$9,833 | -19.2% | -34.0% |
| Postage and Postage Machine Rental | 532 | \$5,975 | \$5,141 | \$5,342 | \$5,014 | -4.3% | -6.1% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$4,966 | \$5,125 | \$4,196 | \$4,202 | -4.1% | 0.2% |
| Group Life Insurance | 221 | \$2,496 | \$2,171 | \$1,994 | \$2,054 | -4.8% | 3.0% |
| Dues and Fees | 810 | \$1,044 | \$1,179 | \$1,845 | \$725 | -8.7% | -60.7% |
| Severance/Early Retirement Pay | 213 | \$4,444 | \$352 | \$0 | \$0 | -100.0% | NA |
| Travel | 580 | \$6,686 | \$4,356 | \$2,562 | \$0 | -100.0% | -100.0% |
| Professional Development | 748 | \$792 | \$838 | \$280 | \$0 | -100.0% | -100.0% |
| Student Instructional Support Total | | \$1,358,071 | \$1,236,385 | \$1,345,810 | \$1,292,884 | -1.2% | -3.9% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$1,055,219 | \$1,051,713 | \$1,013,652 | \$940,044 | -2.8% | -7.3% |
| Heating and Cooling for Buildings - Electricity | 621 | \$309,069 | \$340,318 | \$339,072 | \$328,066 | 1.5% | -3.2% |
| Operational Supplies | 611 | \$326,046 | \$335,148 | \$297,689 | \$311,664 | -1.1% | 4.7% |
| Student Transportation Services | 510 | \$335,894 | \$334,208 | \$305,435 | \$295,375 | -3.2% | -3.3% |
| Repairs and Maintenance Services | 430 | \$187,642 | \$287,265 | \$260,269 | \$257,293 | 8.2% | -1.1% |
| Certified Salaries | 110 | \$166,114 | \$195,707 | \$118,322 | \$111,889 | -9.4% | -5.4% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$53,246 | \$0 | \$91,557 | NA | NA |
| Group Health Insurance | 222 | \$65,406 | \$63,780 | \$153,254 | \$88,842 | 8.0% | -42.0% |
| Public Employees Retirement Fund | 214 | \$101,626 | \$120,593 | \$84,210 | \$80,278 | -5.7% | -4.7% |
| Other Professional and Technical Services | 319 | \$59,750 | \$48,115 | \$62,024 | \$77,590 | 6.7% | 25.1% |
| Social Security Noncertified | 211 | \$76,071 | \$75,911 | \$76,701 | \$72,839 | -1.1% | -5.0% |
| Heating and Cooling for Buildings - Gas | 622 | \$28,536 | \$25,968 | \$75,863 | \$72,409 | 26.2% | -4.6% |
| Water and Sewage | 411 | \$70,063 | \$70,439 | \$69,238 | \$71,015 | 0.3% | 2.6% |
| Insurance | 520 | \$78,298 | \$67,979 | \$49,826 | \$66,932 | -3.8% | 34.3% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$6,749 | \$1,941 | \$39,182 | \$50,551 | 65.4% | 29.0% |
| Gasoline and Lubricants | 613 | \$61,749 | \$58,179 | \$69,213 | \$48,098 | -6.1% | -30.5% |

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Taylor Community School Corp (3460)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|---|-----------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Workers Compensation Insurance | 225 | \$27,449 | \$42,813 | \$23,991 | \$34,103 | 5.6% | 42.1% |
| Board of Education Services | 318 | \$12,626 | \$14,867 | \$6,015 | \$33,688 | 27.8% | 460.1% |
| Travel | 580 | \$12,694 | \$12,951 | \$26,785 | \$32,358 | 26.4% | 20.8% |
| Dues and Fees | 810 | \$17,248 | \$14,140 | \$14,436 | \$17,643 | 0.6% | 22.2% |
| Staff Services | 314 | \$6,992 | \$8,744 | \$53,400 | \$15,034 | 21.1% | -71.8% |
| Other Group Insurance Authorized by Statute | 224 | \$14,506 | \$12,488 | \$13,091 | \$13,646 | -1.5% | 4.2% |
| Board Member Compensation | 115 | \$11,125 | \$13,745 | \$13,225 | \$12,575 | 3.1% | -4.9% |
| Telephone | 531 | \$22,812 | \$12,783 | \$11,076 | \$12,565 | -13.9% | 13.4% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$18,446 | \$16,845 | \$5,643 | \$11,748 | -10.7% | 108.2% |
| Terminal Leave | 125 | \$0 | \$0 | \$0 | \$11,745 | NA | NA |
| Advertising | 540 | \$9,011 | \$10,697 | \$11,563 | \$7,826 | -3.5% | -32.3% |
| Social Security Certified | 212 | \$10,775 | \$13,320 | \$9,288 | \$7,624 | -8.3% | -17.9% |
| Data Processing Services | 316 | \$0 | \$3,226 | \$3,009 | \$3,975 | NA | 32.1% |
| Professional Development | 748 | \$20,178 | \$7,799 | \$14,570 | \$3,972 | -33.4% | -72.7% |
| Connectivity | 744 | \$5,220 | \$5,189 | \$6,282 | \$3,524 | -9.4% | -43.9% |
| Tires and Repairs | 612 | \$2,636 | \$5,090 | \$3,315 | \$3,164 | 4.7% | -4.5% |
| Postage and Postage Machine Rental | 532 | \$2,752 | \$2,132 | \$2,715 | \$2,565 | -1.7% | -5.5% |
| Severance/Early Retirement Pay | 213 | \$1,106 | \$0 | \$1,250 | \$2,500 | 22.6% | 100.0% |
| Unemployment Insurance | 230 | \$4,955 | \$15,301 | \$980 | \$2,128 | -19.0% | 117.2% |
| Group Life Insurance | 221 | \$2,237 | \$1,983 | \$1,818 | \$1,842 | -4.7% | 1.3% |
| Equipment | 730 | \$10,912 | \$5,739 | \$548 | \$1,792 | -36.3% | 226.8% |
| Miscellaneous Objects | 876 - 899 | \$2,426 | \$1,070 | \$3,914 | \$1,620 | -9.6% | -58.6% |
| Textbooks | 630 | \$2,937 | \$738 | \$1,176 | \$1,119 | -21.4% | -4.9% |
| Official Bond Premiums | 525 | \$667 | \$667 | \$667 | \$919 | 8.3% | 37.8% |
| Bank Service Charges | 871 | \$2,690 | -\$47 | \$950 | \$721 | -28.1% | -24.1% |
| Other Public or Private Utility Services | 419 | \$553 | \$483 | \$536 | \$486 | -3.2% | -9.3% |
| Vehicles | 731 | \$0 | \$101,398 | \$60,816 | \$0 | NA | -100.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$123 | \$0 | \$41 | \$0 | -100.0% | -100.0% |
| Overhead and Operational Total | | \$3,151,310 | \$3,454,671 | \$3,305,050 | \$3,205,323 | 0.4% | -3.0% |
| Non Operational | | | | | | | |
| Redemption of Principal | 831 | \$1,954,500 | \$2,010,713 | \$2,052,497 | \$2,068,358 | 1.4% | 0.8% |
| Non - Certified Salaries | 120 | \$98,583 | \$104,366 | \$92,751 | \$117,341 | 4.5% | 26.5% |
| Computer Hardware | 741 | \$123,299 | \$53,718 | \$108,099 | \$93,077 | -6.8% | -13.9% |
| Miscellaneous Objects | 876 - 899 | \$49,662 | \$47,123 | \$52,431 | \$86,495 | 14.9% | 65.0% |
| Rentals | 440 | \$76,892 | \$92,832 | \$92,203 | \$73,638 | -1.1% | -20.1% |
| Interest | 832 | \$156,452 | \$134,383 | \$122,915 | \$57,350 | -22.2% | -53.3% |
| Repairs and Maintenance Services | 430 | \$213,120 | \$73,945 | \$81,118 | \$45,354 | -32.1% | -44.1% |
| Equipment | 730 | \$147,236 | \$31,998 | \$62,408 | \$21,113 | -38.5% | -66.2% |

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Taylor Community School Corp (3460)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year Compound Annual Growth | Percent Change 2014 to 2015 |
|--|----------------|---------------------|---------------------|---------------------|---------------------|--|--|
| Social Security Noncertified | 211 | \$7,542 | \$7,984 | \$7,096 | \$8,973 | 4.4% | 26.5% |
| Awards | 875 | \$6,000 | \$7,919 | \$6,500 | \$7,750 | 6.6% | 19.2% |
| Other Professional and Technical Services | 319 | \$17,670 | \$2,650 | \$1,250 | \$3,724 | -32.2% | 197.9% |
| Other Purchased Services | 593 | \$1,370 | \$2,361 | \$791 | \$1,735 | 6.1% | 119.4% |
| Food Purchases | 614 | \$559 | \$182 | \$0 | \$920 | 13.3% | NA |
| Public Employees Retirement Fund | 214 | \$818 | \$1,691 | \$125 | \$482 | -12.4% | 286.1% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$0 | \$307 | \$45 | \$46 | NA | 0.1% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$7 | \$7 | \$19 | \$12 | 14.7% | -38.2% |
| Construction Services | 450 | \$51,110 | \$0 | \$0 | \$0 | -100.0% | NA |
| Other Supplies and Materials | 615. 660 - 689 | \$351 | \$218 | \$0 | \$0 | -100.0% | NA |
| Operational Supplies | 611 | \$1,253 | \$744 | \$209 | \$0 | -100.0% | -100.0% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$33,850 | \$0 | \$0 | NA | NA |
| Staff Services | 314 | \$4,200 | \$0 | \$0 | \$0 | -100.0% | NA |
| Non Operational Total | | \$2,910,624 | \$2,606,993 | \$2,680,458 | \$2,586,366 | -2.9% | -3.5% |
| Grand Total | | \$14,393,272 | \$13,764,041 | \$13,844,548 | \$13,280,259 | -2.0% | -4.1% |